

# HOUSE . . . . . No. 2597

By Mr. Kocot of Northampton, petition of Peter V. Kocot that the Governor shall include as part of his budget recommendations a tax expenditure budget. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO TAX POLICY IN THE COMMONWEALTH.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding any special or general law to the contrary, the  
2 governor shall include, as part of the timely filing of his yearly  
3 budget recommendations, a tax expenditure budget, which shall  
4 include the category of the tax expenditure, the gross dollar value  
5 of said tax expenditure, the name(s) of those individuals and cor-  
6 porations qualifying for said tax expenditure and the specific  
7 dollar amount of each tax expenditure provided to each individual  
8 and corporation. This filing shall not include names or dollar  
9 amounts related to personal income tax deductions. The commis-  
10 sioner of the department of revenue shall provide said information  
11 to the secretary of the executive office of administration and  
12 finance no later than November 30th of each year to aid in the  
13 timely preparation of the tax expenditure budget. Based upon an  
14 analysis of the previous year's tax expenditure budget, the secre-  
15 tary shall make recommendations to the legislature on changes to  
16 the tax structure to promote economic viability and an equitable  
17 tax code in the commonwealth.